

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF FORTY-FIRST OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, JOHN O'CONNOR, AT 214-746-7700.**

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Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11 Case No.
 :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
 :
Debtors. : (Jointly Administered)
-----X

**NOTICE OF HEARING ON DEBTORS' FORTY-FIRST
OMNIBUS OBJECTION TO CLAIMS (LATE-FILED CLAIMS)**

PLEASE TAKE NOTICE that on September 13, 2010, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their forty-first omnibus objection to claims (the "Debtors' Forty-First Omnibus Objection to Claims"), and that a hearing (the "Hearing") to consider the Debtors' Forty-First Omnibus Objection to Claims will be held before

the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **October 27, 2010 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors' Forty-First Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than **October 18, 2010 at 4:00 p.m. (Eastern Time)** (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors' Forty-First Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors' Forty-First Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: September 13, 2010
New York, New York

/s/ Shai Y. Waisman
Shai Y. Waisman
Randi W. Singer

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**DEBTORS' FORTY-FIRST OMNIBUS
OBJECTION TO CLAIMS (LATE-FILED CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS FORTY-
FIRST OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE
OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S)
ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE
EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS
OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, JOHN O'CONNOR, AT 214-746-7700.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent as follows:

Relief Requested

1. The Debtors file this forty-first omnibus objection to claims (the “Forty-First Omnibus Objection to Claims”) pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking entry of an order disallowing and expunging the claims listed on Exhibit A annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A (collectively, the “Late-Filed Claims”) and have determined that the Late-Filed Claims violate this Court’s July 2, 2009 order setting forth the procedures and deadlines for filing proofs of claim in these chapter 11 cases (the “Bar Date Order”) [Docket No. 4271], as these claims were filed after the bar date. Because the Late-Filed Claims fail to comply with the Bar Date Order, the Debtors request that they be disallowed and expunged in their entirety.

3. The Debtors reserve all their rights to object on any basis to any Late-Filed Claims as to which the Court does not grant the relief requested herein.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for the Southern District of New York (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On July 2, 2009, this Court entered the Bar Date Order, which established, among other things, September 22, 2009 at 5:00 p.m. (prevailing Eastern Time) (the "Bar Date") as the deadline to file proofs of claim against the Debtors, except for claims arising from Lehman Programs Securities (as such term was defined in the Bar Date Order). (Bar Date Ord. at 2, 12.) In order to be timely-filed, proofs of claim must have been "**actually received**" on or before the Bar Date. (*Id.* at 3 (emphasis in original).) The Bar Date Order also expressly provides that "any holder of a claim against the Debtors who is required, but fails to file a proof of such claim in accordance with the Bar Date Order on or before the Bar Date . . . shall forever be barred, estopped, and enjoined from asserting such claim against the Debtors (or filing a Proof of Claim

with respect thereto)” (*Id.* at 9-10.) A copy of the Bar Date Order was made publicly available at <http://www.lehman-docket.com>.

9. Claimants received notice of the Bar Date Order via mail. (*See* Notice of Deadlines for Filing Proofs of Claim (the “Bar Date Notice”).) The Bar Date Notice, which was also published in The New York Times (International Edition), The Wall Street Journal (International Edition), and The Financial Times, notified claimants that proofs of claim against the Debtors must be received on or before the Bar Date. (Bar Date Notice at 1, 3.) The Bar Date Notice also prominently stated the Bar Date and in bold-face type that “any creditor who fails to file a Proof of Claim in accordance with the Bar Date Order on or before the Bar Date . . . for any claim such creditor holds or wishes to assert against the Debtors, will be forever barred, estopped, and enjoined from asserting such claim (and from filing a Proof of Claim with respect to such claim)” (*Id.* at 6.) While only 35 days of notice of a bar date is recommended by the Second Amended Procedural Guidelines for Filing Requests for Bar Date Orders in the United States Bankruptcy Court for the Southern District of New York, in this case, the Debtors provided creditors more than 71 days notice of the Bar Date. The Bar Date occurred more than a year after the Commencement Date, and 82 days after the entry of the Bar Date Order providing ample time for creditors to determine, prepare and file their claims against the Debtors.

10. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Late-Filed Claims Should Be Disallowed and Expunged

11. In reviewing the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent, the Debtors have identified the claims on

Exhibit A as claims that should be disallowed and expunged because they failed to comply with the Bar Date.

12. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Moreover, Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “proof of such claim is not timely filed.” 11 U.S.C. § 502(b)(1).

13. “Bar dates are ‘critically important to the administration of a successful chapter 11 case.’” (Memorandum Decision Denying Motions for Leave to File Late Claims [Docket No. 9150], *In re Lehman Bros. Holdings, Inc.*, --- B.R. ---, 2010 WL 2000326 at *2 (Bankr. S.D.N.Y. May 20, 2010) (quoting *In re Musicland Holding Corp.*, 356 B.R. 603, 607 (Bankr. S.D.N.Y. 2006)).) A bar date is more than a “procedural gauntlet” and functions as “an integral part of the reorganization process.” *In re Hooker Invs., Inc.*, 937 F.2d 833, 840 (2d Cir. 1991). A bar date enables debtors to determine with reasonable promptness, efficiency and finality what claims will be made against their estates—a determination without which they cannot effectively reorganize. *In re Keene Corp.*, 188 B.R. 903, 907 (Bankr. S.D.N.Y. 1995). Accordingly, bar dates are strictly enforced in the Second Circuit. *See id.*; *In re Lehman Bros. Holdings, Inc.*, 2010 WL 2000326 at *2; *In re Musicland Holding Corp.*, 356 B.R. at 607 (“The bar date is akin to a statute of limitations, and must be strictly enforced.”).

14. The Bar Date Order specifically requires proofs of claim, other than those for Lehman Program Securities, to be **actually received** on or before the Bar Date. (Bar Date Ord. at 2, 3.) Claimants were provided notice of the Bar Date Order, including the deadline to file proofs of claim and a warning that failure to comply with the Bar Date would result in their claims being barred. (See Bar Date Notice at 1, 4, 6.) Nevertheless, the holders of the Late-Filed Claims filed their proofs of claim after the Bar Date.

15. Because the Late-Filed Claims violate the Bar Date Order and are thus untimely, the Debtors request that the Court disallow and expunge in their entirety the Late-Filed Claims listed on Exhibit A.

Notice

16. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Forty-First Omnibus Objection to Claims, in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635], on: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; (vi) the United States Attorney for the Southern District of New York; and (vii) all parties who have requested notice in these chapter 11 cases. The Debtors submit that no other or further notice need be provided.

17. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: September 13, 2010
New York, New York

/s/s/ Shai Y. Waisman

Shai Y. Waisman

Randi W. Singer

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Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	AARE-TESSIN AG FUR ELEKTRIZITAT UNIQUE ID NO. 1000221168 C/O WUERSCH & GERING, LLP 100 WALL STREET NEW YORK, NY 10005	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/01/2009	65779	\$12,000,670.89*	Late-Filed Claim
2	ALBERTA CHILDRENS HOSPITAL FOUNDATION 2888 SHAGANAPPI TRAIL NW CALGARY, AB T3B 6A8 CANADA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35545	\$4,058.42	Late-Filed Claim
3	AMINDSEN, ANNE SKARERVEIEN 45B LORENSKOG, N-1470 NORWAY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/06/2009	64999	\$252.00	Late-Filed Claim
4	AMLIN PLC ST. HELENS 1 UNDERSHAFT LONDON, EC3A 8ND UNITED KINGDOM	09-10137 (JMP)	BNC Mortgage LLC	09/25/2009	34918	Undetermined	Late-Filed Claim
5	ANDANTE FUND LP C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA STREET SUITE 2975 SAN FRANCISCO, CA 94104-1503	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34461	\$14,582,093.45*	Late-Filed Claim
6	ANDRE, WOLFGANG SCHEURENMULHE 6 HENNEF, 53773 GERMANY		Lehman No Case Asserted/All Cases Asserted	10/30/2009	57089	\$22,350.00	Late-Filed Claim
7	ASH, RICHARD 35 UPPER CLIFF AVE NORTHBRIDGE NSW, 2063 AUSTRALIA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34375	\$10,950.00	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
8	AUGUSTIN, CHRISTINE ERNST-BARLACH-STR. 33/351 SINDELINGEN, 71065 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/03/2009	64250	\$14,061.59	Late-Filed Claim
9	BALAHADIA, OFELIA S. 153 BOYD AVE JERSEY CITY, NJ 07304	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34609	\$100,705.28	Late-Filed Claim
10	BANQUE AUDI SARADAR BANK AUDIA PLAZA BAB IDRIS BEIRUT, 2021 8102 LEBANON		Lehman No Case Asserted/All Cases Asserted	12/04/2009	65889	Undetermined	Late-Filed Claim
11	BAYNE, LORRAINE 43 VICTOR AVE GLEN RIDGE, NJ 07028		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34878	\$25,452.59	Late-Filed Claim
12	BENCHETRIT, DELPHINE 35 RUE DE BELLECHASSE 75 PARIS, 75007 FRANCE		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34810	\$525,000.00	Late-Filed Claim
13	BERNARD, THOMAS E 281 NORTHSTAR DR. ASPEN, CO 81611-2811	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34752	Undetermined	Late-Filed Claim
14	BESTWAY INTERNATIONAL INC C/O SPCG 40 KING ST. W 28TH FLOOR, SUITE 2801 TORONTO, ON M5H 3Y2 CANADA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/10/2010	66261	\$500,000.00	Late-Filed Claim
15	BIELACK, ANNEMARIE ELSTORFER RING 47F HAMBURG, 21149 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/30/2009	57305	Undetermined	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
16	BLUE TIGER VENTURES LLC 650 S CHERRY STREET SUITE 1005 GLENDALE, CO 80246	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34528	\$158,860.00	Late-Filed Claim
17	BROOKS, MARK 24 SAUNCEY AVENUE HARPENDEN HERTS, AL5 4QF UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/20/2010	66662	\$2,734.00	Late-Filed Claim
18	BROOKS, MARK 24 SAUNCEY AVENUE HARPENDEN HERTS, AL5 4QF UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	05/20/2010	66663	\$2,734.00*	Late-Filed Claim
19	BROWNE, DEENA L 911 CROSS LN BLUE BELL, PA 19422-1575		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34812	\$16,000.00	Late-Filed Claim
20	BUCHHEIT, MARTIN F & HENRIETTA W 4002 MCKIBBON ROAD ST. LOUIS, MO 63134-3214	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/01/2010	66332	\$7,000.00	Late-Filed Claim
21	BUSLER, CECIL R 635 WILLOW VALLEY SQ APT H-107 LANCASTER, PA 17602-4869	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34731	\$7,500.00	Late-Filed Claim
22	CARGILL, FRANK 18 BERKLEY STREET MAPLEWOOD, NJ 07040	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34367	\$2,640.00	Late-Filed Claim
23	CARGILL, FRANK 18 BERKLEY STREET MAPLEWOOD, NJ 07040	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34368	\$2,640.00	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
24	CARVALHEIRA, TRICIA I PO BOX 586 SELDEN, NY 11784	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/21/2009	65984	\$6,000.00	Late-Filed Claim
25	CASTREN & SNELLMAN ATTORNEYS AT LAW ETELAESPLANAH 14 HELSINKI, 00130 FINLAND		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35171	Undetermined	Late-Filed Claim
26	CEREP III INVESTMENT D S.A.R.L. ATTN: OUSAAMA DAHER 2, AVENUE CHARLES DE GAULLE LUXEMBOURG, L-1653 LUXEMBOURG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2009	43839	Undetermined	Late-Filed Claim
27	CHAN, LORI 33-49 75TH STREET JACKSON HEIGHTS, NY 11372	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/13/2010	67020	\$417,994.37	Late-Filed Claim
28	CHASE, SANDRA L. 39 BOULDER DROOK DR. STAMFORD, CT 06903	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34619	\$25,000.00	Late-Filed Claim
29	CHIA-CHI, LIN & PEI-JUNG, HOU NO. 141 FUXING RD LUGANG TOWN CHANGHUA COUNTY 505 , TAIWAN, PROVINCE OF CHINA		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34772	Undetermined	Late-Filed Claim
30	CHIANG, YU-FAN 409 OAK PARK DRIVE SAN FRANCISCO, CA 94131-1027		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34740	\$42,926.00	Late-Filed Claim
31	CHIN, RAYMOND 10 MARKHAM CIRCLE OLD BRIDGE, NJ 08857	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/23/2009	66007	\$20,000.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
32	CHUNG, LINH G 179 GRAND STREET UNIT #5C NEW YORK, NY 10013	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34556	\$7,046.00	Late-Filed Claim
33	COFFEY, ROSALIND 38 NORTH MOORE STREET APT. 6 NEW YORK, NY 10013	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34925	\$603,450.00	Late-Filed Claim
34	DALEY, KENNETH CAXTON THE LUTH WISBOROUGH GREEN WEST SUSSEX, RH14 0BL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/19/2009	41159	Undetermined	Late-Filed Claim
35	DAVY, DARREN 3 ALLISON ROAD ALPINE, NJ 07620	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/02/2009	63539	\$367,045.90	Late-Filed Claim
36	DEFOUR, NICOLE 900 SAW CREEK ESTATES BUSHKILL, PA 18324	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34476	\$16,000.00	Late-Filed Claim
37	DEFOUR, NICOLE 900 SAW CREEK ESTATES BUSHKILL, PA 18324	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34669	\$14,353.98	Late-Filed Claim
38	DEFOUR, NICOLE 900 SAW CREEK ESTATES BUSHKILL, PA 18324	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34670	\$10,950.00	Late-Filed Claim
39	DIAMOND, THOMAS 229 CAMDEN RD PENSACOLA, FL 32514	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34763	\$10,000.00	Late-Filed Claim
40	DMUCHOWSKI, JOHN 86 WINCHESTER DRIVE EAST WINDSOR, NJ 08520		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34402	\$47,727.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
41	DORCHUCK, JORDAN D 9878 BLUESTAR DRIVE PARKER, CO 80138	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34357	\$100,000.00	Late-Filed Claim
42	DRAVES, ALICE T 47 ELM TREE LANE FON DU LAC, WI 54935-3702		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34738	\$21,744.80	Late-Filed Claim
43	DUFFY, PHILIP STEPHEN FLAT 9 FONDA COURT 3 PREMIERE PLACE LONDON, E14 8SD UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35417	\$10,039.22*	Late-Filed Claim
44	EMMANUEL, ROGER 30, RUE DE LORRAINE 78 SAINT-GERMAIN-EN-LAYE, 78100 FRANCE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35504	Undetermined	Late-Filed Claim
45	ENCORE FUND, LP C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA STREET SUITE 2975 SAN FRANCISCO, CA 94104-1503	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34460	\$3,316,824.36*	Late-Filed Claim
46	EWING, SANFORD FERREY 110 STEPHEN MATHER RD DARIEN, CT 06820	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/30/2010	66432	\$2,349,051.06	Late-Filed Claim
47	FERCONIO, MICHAEL R. 5509 STONEWALL AVENUE DOWNERS GROVE, IL 60515	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34789	Undetermined	Late-Filed Claim
48	FINKE, HELGA OBERBINGE 11 KASSEL, D34130 GERMANY		Lehman No Case Asserted/All Cases Asserted	10/27/2009	48727	\$7,075.50	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
49	FINKE, KARL OBERGINGE 11 KASSEL, D34130 GERMANY		Lehman No Case Asserted/All Cases Asserted	10/27/2009	48728	\$2,830.20	Late-Filed Claim
50	FOLEY, FAMILY TRUST 9/4/87 565 WOODSIDE DRIVE WOODSIDE, CA 94062		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66494	\$120,000.00	Late-Filed Claim
51	FORTISSIMO FUND C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA STREET SUITE 2975 SAN FRANCISCO, CA 94104-1503	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34459	\$4,392,949.91*	Late-Filed Claim
52	FOTI, RUTH 24 KENNEDY RD. CRESSKILL, NJ 07626		Lehman No Case Asserted/All Cases Asserted	02/11/2010	66263	\$55,000.00	Late-Filed Claim
53	FOX ROTHSCHILD LLP CHAPTER 7 TRUSTEE OF THE ESTATE OF THELEN, LLP ATTN: YANN GERON 100 PARK AVE, STE 1500 NEW YORK, NY 10017	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/22/2010	66314	\$9,503.84	Late-Filed Claim
54	FREDERICKS, WILLIAM E. 1413 GOLF STREET SCOTCH PLAINS, NJ 07076	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34795	\$23,553.00	Late-Filed Claim
55	FRIDMAN, MYRNA PARADO DE RAMBLA GANDHI 211 AP. 601 MONTEVIDEO, CP 11300 URUGUAY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/01/2009	35862	\$30,000.00	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
56	FU, VIRGINIA FLAT 3A. 2 WANG FUNG TERRACE TAI HANG RD. HU, HONG KONG		Lehman No Case Asserted/All Cases Asserted	10/13/2009	37531	\$11,400.00	Late-Filed Claim
57	GALLIA ASSETS CORP, CITY OF PANAMA C/O DR. RUDOLF MERONI MERONI & SCHMID ATTORNEYS-AT- LAW ROTFLUHSTRASSE 67 ZOLLIKON - ZURICH, CH-8702 SWITZERLAND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/28/2009	50550	\$330,000.00	Late-Filed Claim
58	GATEX PROPERTIES INC C/O ANDREW GATY 1800 ST.JAMES PLACE SUITE 300 HOUSTON, TX 77056-4109	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35519	\$25,000.00	Late-Filed Claim
59	GATEX PROPERTIES INC. C/O ANDREW GATY 1800 ST.JAMES PLACE SUITE 300 HOUSTON, TX 77056-4109	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/01/2009	35849	\$11,562.50	Late-Filed Claim
60	GESELLSCHAFT FUR TECHNISCHE ZUSAMMENARBEIT (GTZ) GMBH ATTN: FRIEDRICH V. KENNE DAG-HAMMARSKJOLD-WEG 1-5 65760 ESCHBORN, GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/07/2009	36849	\$569,842.72	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
61	GH PHIPPS CONSTRUCTION COMPANIES 7061931 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66484	\$200,000.00	Late-Filed Claim
62	GIANNI, ORIGONI, GRIPPO & PARTNERS 6-8 TOKENHOUSE YARD LONDON, EC2R 7AS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/30/2009	35592	\$986,086.86*	Late-Filed Claim
63	GIBBONS, JOHN MIDCON PTY LTD PO BOX 333 MOHA VALE NSW, 2103 AUSTRALIA		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35358	\$500,000.00	Late-Filed Claim
64	GIFFORD, PAUL 175 BROCKET WAY CHIGWELL ESSEX, IG7 4LY UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34766	\$13,325.51	Late-Filed Claim
65	GLG GLOBAL CONVERTIBLE UCITS (DISTRIBUTING) FUND, A SUB-FUND OF GLG INVESTMENTS IV PLC C/O GLG PARTNERS LP 1 CURZON STREET LONDON, W1J 5HB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/02/2009	62731	\$375,000.00*	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
66	GLG GLOBAL CONVERTIBLE UCITS FUND, A SUB-FUND OF GLG INVESTMENTS PLC C/O GLG PARTNERS LP 1 CURZON STREET LONDON, W1J 5HB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/02/2009	62732	\$10,000,000.00*	Late-Filed Claim
67	GOMEZ, DAMIANA 478 CENTRAL PARK WEST #3D NEW YORK, NY 10025		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34621	\$50,000.00	Late-Filed Claim
68	GONONSKY, ROBERT 35 EAST 85TH ST APT 2B NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34391	Undetermined	Late-Filed Claim
69	GONONSKY, ROBERT 35 E 85TH ST APT 2B NEW YORK, NY 100280961		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34550	Undetermined	Late-Filed Claim
70	GORWOOD, RACHEL 24 HOLLY LODGE 90 WIMBLEDON HILL ROAD WIMBLEDON, SW19 7PB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/04/2009	64585	\$23,000.00	Late-Filed Claim
71	GRABOWSKY, RICHARD 233 HANCOCK AVE BRIDGEWATER, NJ 08807	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34855	\$34,614.00	Late-Filed Claim
72	GROSS, DAVID J. 350 W. 53RD STREET, APT 6C NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/05/2009	36525	\$400,000.00	Late-Filed Claim
73	GROSSMAN, NURIT 12 AMNON VETAMAR ST. HAIFA, 34791 ISRAEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/13/2009	39740	\$52,148.00	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
74	GROVER, ANJALI IC/32 GURU GOBIND SING MARG NEW DELHI NEW DELHI, 110005 INDIA		Lehman No Case Asserted/All Cases Asserted	09/25/2009	34910	\$100,000.00	Late-Filed Claim
75	GULDBRANDSEN, JAN KRANGEVEIEN 31 NESODDTANGEN, 1450 NORWAY		Lehman No Case Asserted/All Cases Asserted	11/02/2009	63425	\$172,786.00	Late-Filed Claim
76	HAHN-COLBERT, SANDRA 70 BEAVER BROOK RD. HOLMES, NY 12531	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34726	\$750,000.00	Late-Filed Claim
77	HAHN-COLBERT, SANDRA M 70 BEAVER BROOK RD. HOLMES, NY 12531		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34727	\$250,000.00	Late-Filed Claim
78	HAMMOUD, SAAD 27 POPLAR GROVE LONDON, W67RG UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34651	\$3,500,090.00	Late-Filed Claim
79	HEMMER, G.A.J. BORDEWIJKSTRAAT 16 ALKMAAR, 1822 JB NETHERLANDS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/14/2009	40175	\$5,000.00	Late-Filed Claim
80	HERRMANN, WOLFGANG & UTE ROITZHEIMER STRASSE 188 EUSKIRCHEN, 53879 GERMANY	08-13905 (JMP)	CES Aviation LLC	11/03/2009	64547	Undetermined	Late-Filed Claim
81	HISPANIC FEDERATION 55 EXCHANGE PL STE 500 NEW YORK, NY 10005-3303		Lehman No Case Asserted/All Cases Asserted	10/19/2009	42195	\$25,000.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
82	HOCKAUF, MARIANNE C/O REINHILDE HOCKAUF- SCHNEIDER BAULSCHULEN WEG 49 COBURG, 96450 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35059	\$20,600.00	Late-Filed Claim
83	HOCKAUF, MARIANNE BAUMSCHULENWEG 49 COBURG, D-96450 GERMANY		Lehman No Case Asserted/All Cases Asserted	12/01/2009	65791	\$20,600.00	Late-Filed Claim
84	HUY SY, JOHN GO BENG MRS ELLEN SY GO / MR JOHN SY GO BENG HUY JR 678 WISCONSIN STREET, EAST GREEN HILLS MANDA LU YONG, PHILIPPINES	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34718	\$99,999.87	Late-Filed Claim
85	IGLESIAS, JOAQUIM PASEO MAYOR #D-28, ST#8 SAN JUAN, PR 00926		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34498	Undetermined	Late-Filed Claim
86	IMBROGNO, WILLIAM 28 SCOTIA BUILDING 58, JARDINE ROAD LONDON, E1W 3WA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35186	\$17,000.24	Late-Filed Claim
87	JACOBS, MICHAEL M. 6 BREARLY CRESCENT FAIR LAWN, NJ 07410-3353		Lehman No Case Asserted/All Cases Asserted	09/30/2009	35563	\$144,000.00	Late-Filed Claim
88	JACOBS, MICHAEL M. 6 BREARLY CRESCENT FAIR LAWN, NJ 07410	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/30/2009	35582	\$144,000.00	Late-Filed Claim

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OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
89	JAGENBURG, VANESSA 18 FERNWOOD ROAD SUMMIT, NJ 07901	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34724	\$700,000.00	Late-Filed Claim
90	JOHN, TAN LYE THIAM B288A BUKIT BATOK ST. 25 #15-228 SINGAPORE, 650288 SINGAPORE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34794	\$25,535.00*	Late-Filed Claim
91	KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI- HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	10/26/2009	46347	Undetermined	Late-Filed Claim
92	KING, HARRIET CHAN 395 SOUTH 2ND STREET #1 BROOKLYN, NY 11211	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34546	\$6,081.00*	Late-Filed Claim
93	KOCH, DAVID FLAT 21 THE WESTBOURNE 1 ARTESIAN ROAD LONDON, W25DL UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	10/01/2009	35953	\$10,950.00*	Late-Filed Claim
94	KOZAK, BRIAN J. 73 RICHMOND BLVD. 4B RONKONKOMA, NY 11779		Lehman No Case Asserted/All Cases Asserted	09/24/2009	36754	Undetermined	Late-Filed Claim
95	KOZAK, BRIAN J. 73 RICHMOND BLVD. 4B RONKONKOMA, NY 11779	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	36755	Undetermined	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
96	KPMG AUDIT PLC DEPT 791 58 CLARENDON ROAD WATFORD HERTFORDSHIRE, WD17 1DE UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	10/08/2009	36985	Undetermined	Late-Filed Claim
97	KRAUSE, ELIZABETH TUCKNER, SIPSER, WEINSTOCK & SIPSER, LLP 120 BROADWAY, 18TH FLOOR NEW YORK, NY 10271		Lehman No Case Asserted/All Cases Asserted	11/06/2009	65052	\$250,000.00	Late-Filed Claim
98	LAW OFFICE OF TSHOMBE SAMPSON TSHOMBE SAMPSON, ESQ. 1014 6TH STREET SUITE H SANTA MONICA, CA 90403	09-10137 (JMP)	BNC Mortgage LLC	10/09/2009	37192	\$1,500,000.00	Late-Filed Claim
99	LAYTON COMPANIES, INC, THE 5175510 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66487	\$500,000.00	Late-Filed Claim
100	LEHANE, FIONA CATHERINE (FORMERLY FIONA CATHERINE GAFFNEY-NAME CHANGED) 88 RED POST HILL LONDON, GT LON, SE249PW UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/25/2009	34912	\$22,386.00	Late-Filed Claim
101	LI SHUI ZHONG ,		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34753	\$30,200.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
102	LIST, HANS CHRISTOPH CONCORDIAPLATZ 4 WIEN, A-1010 AUSTRIA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/30/2009	35588	\$100,000.00	Late-Filed Claim
103	LITTLE NELL APARTMENTS, L.P. 1800 BERING DRIVE, SUITE 501 HOUSTON, TX 77057		Lehman No Case Asserted/All Cases Asserted	04/29/2010	66586	\$132,751.83	Late-Filed Claim
104	MASSARO, SUSAN - TRADITIONAL IRA FIDELITY MGT TRUST CUSTODIAN 75-31 FURMANVILLE AVE MIDDLE VILLAGE, NY 11379		Lehman No Case Asserted/All Cases Asserted	04/01/2010	66443	\$10,000.00	Late-Filed Claim
105	MCALLISTER, DAN SAN DIEGO COUNTY TREASURER-TAX COLLECTOR ATTN: BANKRUPTCY DESK 1600 PACIFIC HIGHWAY, ROOM 162 SAN DIEGO, CA 92101	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/05/2009	65273	\$111,162.02	Late-Filed Claim
106	MCCARTHY, DAVID 2112 VANDERBILT PORTAGE, MI 49024		Lehman No Case Asserted/All Cases Asserted	01/29/2010	66182	Undetermined	Late-Filed Claim
107	MCGRIGOR DONALD SOLICITORS 5 OLD BAILEY LONDON, EC4M 7BA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35177	Undetermined	Late-Filed Claim
108	MCHUGH, KENNETH G 458 VANCE AVENUE WYCKOFF, NJ 07481-1128		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34725	\$0.00	Late-Filed Claim
109	MCMAHON, EDITH E & JOSEPH F. MCMAHON 310 PACIFIC AVENUE WEST CAPE MAY, NJ 08204		Lehman No Case Asserted/All Cases Asserted	05/17/2010	66611	\$10,000.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
110	MCAHON, IAN 27 THE STENNINGS EAST GRINSTEAD WEST SUSSEX, RH19 1PF UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34607	\$33,907.05	Late-Filed Claim
111	MENSAH, VIVIEN 95 S CONGER AVENUE CONGERS, NY 10920		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34558	Undetermined	Late-Filed Claim
112	MORENO, SIMEON C/O SARA DISCEPOLO, ESQ. 1050 WINTER STREET, SUITE 1000 WALTHAM, MA 02451	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/11/2010	66084	\$2,500.00*	Late-Filed Claim
113	MOSCHELLA, DARREN 74 MISSION HILLS CT. HOLMDEL, NJ 07733		Lehman No Case Asserted/All Cases Asserted	07/21/2010	66951	Undetermined	Late-Filed Claim
114	MSJJ HOLDINGS, LP ATTN: DON COLEMAN 110 W 26TH AVE KANSAS CITY, MO 64116	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34991	\$1,000,000.00	Late-Filed Claim
115	MUI, DAISY 56-11 219TH ST BAYSIDE, NY 11364	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34500	Undetermined	Late-Filed Claim
116	MULLINS, SUSAN W 1540 GA HWY 107 ASHBURN, GA 31714-3575		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34822	\$15,000.00	Late-Filed Claim
117	MURA, MICHAEL 33 WALTON STREET ST ALBANS, AL1 4DQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34839	\$10,950.00	Late-Filed Claim
118	MURPHY, MARGARET M. 155 E. TALL OAKS CIRCLE PALM BEACH GARDENS, FL 33410		Lehman No Case Asserted/All Cases Asserted	08/16/2010	67024	\$10,100.15	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
119	NAUTA DUTILH N.V. C/O INCE & CO INTERNATIONAL LAW FIRM ROOM 3801-6 38TH FLOOR ICBC TOWER CITIBANK PLAZA HONG KONG, HONG KONG		Lehman No Case Asserted/All Cases Asserted	11/12/2009	65524	Undetermined	Late-Filed Claim
120	NESS, ARNFINA GNEISVEGEN 12 FJERDINGBY, N-2008 NORWAY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/06/2009	64993	\$4,751.00	Late-Filed Claim
121	OGIER WHITELEY CHAMBERS DON STREET ST HELIER JERSEY, JE4 9WG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/27/2009	50065	Undetermined	Late-Filed Claim
122	OTSUKA, KAZUE 2-27-20-405 MEGURO-HONCHOU MEGURO-KU, 152-0002 JAPAN		Lehman No Case Asserted/All Cases Asserted	10/12/2009	37403	\$84.40	Late-Filed Claim
123	PELLEGRINO, EILEEN 13 STONEY BROOK RD HOLMDEL, NJ 07733		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34850	\$24,113.00	Late-Filed Claim
124	PENNSYLVANIA PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM C/O ALAN VAN NOORD, CFA, CHIEF INVESTMENT OFFICER AND JEFFREY B. CLAY, EXECUTIVE DIRECTOR P.O. BOX 125 HARRISBURG, PA 17108-0125	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/12/2010	66390	\$36,439,975.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
125	PONZECCHI, STEPHEN 82 FORSTER ROAD BECKENHAM KENT, BR3 4LQ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35427	\$30,900.00	Late-Filed Claim
126	POPE, JODIE 13 CAMDEN PARK ROAD CHISLEHURST KENT, BR7 5HE		Lehman No Case Asserted/All Cases Asserted	10/19/2009	41667	Undetermined	Late-Filed Claim
127	PUERTAS, MIGUEL IGNACIO 325 W. 45TH STREET #807 NEW YORK, NY 10036		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34435	\$38,000.00	Late-Filed Claim
128	PUTTOCK, ADRIAN 108 CONRWALL ROAD GREEN HILL HERNE BAY KENT, CT6 7SX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/22/2010	66320	\$7,903.85	Late-Filed Claim
129	QUISMORIO, JAMES 1738 VIA DEL REY SOUTH PASADENA, CA 91030		Lehman No Case Asserted/All Cases Asserted	10/05/2009	36443	Undetermined	Late-Filed Claim
130	RATNOWSKY, MARC A1433 WATERFORD GREEN DR MARIETTA, GA 30068		Lehman No Case Asserted/All Cases Asserted	10/27/2009	49446	\$96,000.00	Late-Filed Claim
131	REID, WAYNE D, II 433 LANGLEY OAKS DRIVE MARIETTA, GA 30067	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/18/2009	65975	\$433,751.50	Late-Filed Claim
132	REID, WAYNE D, II 433 LANGLEY OAKS DRIVE MARIETTA, GA 30067		Lehman No Case Asserted/All Cases Asserted	12/18/2009	65976	\$433,751.50	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
133	RIZZO, FRANK H AND PEGGY R, JT TEN 1476 E. 18TH ROAD STREATOR, IL 61364	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	09/23/2009	34483	\$320,000.00	Late-Filed Claim
134	RIZZOTTO, ANTHONY 24 TWIN TERRACE HOLMDEL, NJ 07733	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34571	\$70,000.00	Late-Filed Claim
135	RODRIGUEZ-COLON, ELIZABETH URB. DOS PINOS 784 CALLE LINCE SAN JUAN, PR 00923		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34491	Undetermined	Late-Filed Claim
136	ROGER, EMMANUEL 30, RUE DE LORRAINE 78 SAINT GERMAIN EN LAYE, 78100 FRANCE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35505	Undetermined	Late-Filed Claim
137	ROSENBLATT, STEPHEN 27 PRYER MANOR RD LARCHMONT, NY 10538		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34583	\$2,762,925.00	Late-Filed Claim
138	ROSENZWEIG, HELEN 1 BAYCLUB DR, APT 15X BAYSIDE, NY 11360		Lehman No Case Asserted/All Cases Asserted	10/07/2009	36830	\$7,500.00	Late-Filed Claim
139	SALWIN, PIOTR A. 45 TUDOR CITY PLACE APARTMENT 1011 NEW YORK, NY 10017	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34389	\$150,000.00	Late-Filed Claim
140	SGHERZA, VINCENT 98 PARK AVE APT 2C HOBOKEN, NJ 07030		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34436	\$150,632.25	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
141	SHAPIRO, RYAN M. 62 STUART DRIVE SYOSSET, NY 11791	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/06/2009	36567	\$21,348.00	Late-Filed Claim
142	SHERMAN, CANDICE 660 SANDSTONE DRIVE ATHENS, GA 30605	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/26/2010	66421	\$15,000.00	Late-Filed Claim
143	SINCLAIR MEDICAL PLAN SI97400 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66489	\$750,000.00	Late-Filed Claim
144	SINGHAL, ARUN 04-04, SCOTTS 28 SCOTTS ROAD SINGAPORE, 228223	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34870	\$164,992.00	Late-Filed Claim
145	SIRERA, PEDRO AND CAYETENA B. BUSCENY DE AND MIRNA ANDREA, JTWROS AV. LAS HERAS 3759 PISO 11A BUENOS AIRES, 1425 ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/30/2009	35586	\$87,042.08	Late-Filed Claim
146	SMEJKAL, FRANK 1305 BEVERLY STREET HOUSTON, TX 77008	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34673	\$250,000.00	Late-Filed Claim
147	SMITH, JAMES P. 50 CAMBRIDGE DR SHORT HILLS, NJ 07078		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34566	\$62,500.00*	Late-Filed Claim
148	ST HILDA'S EAST COMMUNITY CENTRE 18 CLUB ROW LONDON, E2 7EY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34977	Undetermined	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
149	STARTEK INC. 8109959 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66490	\$500,000.00	Late-Filed Claim
150	STEPHENS, FOREST 75 WEST 100 N RUPERT, ID 83350	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/20/2009	42447	\$20,972.52	Late-Filed Claim
151	STOCKHAMER, NEIL 11 LILLIAN LANE PLAINVIEW, NY 11803		Lehman No Case Asserted/All Cases Asserted	12/02/2009	65817	\$1,000.00*	Late-Filed Claim
152	STRICKER, LAURA APT. 1A 430 CUNAT BLVD RICHMOND, IL 60071-8918		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34526	Undetermined	Late-Filed Claim
153	SWANDER FINANCE S.A. C/O ROBERTO DUPONT CASA LA ROSADA-PARADA 26-BRAVA ELIAS REGULES, RINCON DEL INDIO PUNTA DE ESTE, URUGUAY		Lehman No Case Asserted/All Cases Asserted	10/05/2009	36206	\$209,094.88	Late-Filed Claim
154	SWIDLER, JOSHUA E. FOREST LODGE WINDSOR GREAT PARK WINDSOR, SL42BU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35236	\$41,963.00	Late-Filed Claim
155	TEH VUI HAU BLOCK 129 BUKIT MERAH VIEW #18- 158 , 150129 SINGAPORE	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	10/21/2009	42942	Undetermined	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
156	TENSOR OPPORTUNITY LIMITED ATTN: KEVIN BARRETT C/O EMS CAPITAL LP 499 PARK AVENUE, 11TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/03/2010	66236	\$2,369,647.41*	Late-Filed Claim
157	THAMBIMUTHU, RAJARATNAM 4 VAN DYCK AVENUE NEW MALDEN,SURREY, KT3 5NQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34489	Undetermined	Late-Filed Claim
158	THE UPS STORE PETRO CANADA CENTRE EAST TOWER 100-111 5TH AVENUE SW CALGARY, AB T2P 3Y6 CANADA		Lehman No Case Asserted/All Cases Asserted	09/30/2009	35579	Undetermined	Late-Filed Claim
159	UNICREDIT BANK AUSTRIA AG, FORMERLY BANK AUSTRIA CREDITANSTALT AG, FORMERLY BANK AUSTRIA AKTIENGESELLSCHAFT SCHOTTENGASSE 6 - 8 VIENNA, A-1010 AUSTRIA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/03/2010	66235	\$2,919,533.31	Late-Filed Claim
160	URIA MENENDEZ ABOGADOS, S.L.P. C/ PRINCIPE DE VERGARA, 187 MADRID, 28002 SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34656	\$69,050.39	Late-Filed Claim
161	UT STATE BAR 8938175 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66492	\$300,000.00	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
162	UTAH BUSINESS/BENCHMARK INSURANCE CO. 8914701 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66491	\$350,000.00	Late-Filed Claim
163	VAN ARK, LISA 662 MOURNING DOVE RD. LITTLE SUAMIC, WI 54141		Lehman No Case Asserted/All Cases Asserted	01/19/2010	66117	\$944.63	Late-Filed Claim
164	WALLACE, DANIEL 347 WEST BROADWAY # 7 NEW YORK, NY 10013		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34707	Undetermined	Late-Filed Claim
165	WALLACH, DAVID 1 BAY-CLUB DR, APT 15X BAYSIDE, NY 11360		Lehman No Case Asserted/All Cases Asserted	10/07/2009	36831	\$7,500.00	Late-Filed Claim
166	WOOLFOOT, KATE JANE FLAT 3 112 FLEET ROAD LONDON, NW3 2QX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35191	\$27,400.00	Late-Filed Claim
167	WU CHIK KIH TOWN COURT#305 2/12/2004 KAMI IKEBUKURO TOSHIMA-KU, 13 JAPAN		Lehman No Case Asserted/All Cases Asserted	12/21/2009	66006	\$0.00	Late-Filed Claim
168	XU, YEREN MOTOAZABU-KAN #201 3-6-9 MOTOAZBU MINATO-KU, 1060046 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35245	\$435,304.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
169	YANG, KRISTEN CHEN 110 ROCKLAND DRIVE JERICHO, NY 11753	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34880	\$121,316.00	Late-Filed Claim
170	YIP, RAYMOND 227-16 64TH AVE OAKLAND GARDENS, NY 11364		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34561	\$50,000.00	Late-Filed Claim
171	YVAN, DEPUYDT RUE GONTRAN BACHY 56 SPIENNES, 7032 BELGIUM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55039	Undetermined	Late-Filed Claim
172	YVAN, DEPUYDT RUE GONTRAN BACHY 56 SPIENNES, 7032 BELGIUM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	55040	Undetermined	Late-Filed Claim
173	ZAMORA, BARBARA L. TOKYO MIDTOWN RESIDENCES # 1910 9-7-2 AKASAKA 13 MINATO-KU, 107-0052 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/03/2010	66230	\$25,500.00	Late-Filed Claim
174	ZAMORA, BARBARA L. TOKYO MIDTOWN RESIDENCES # 1910 9-7-2 AKASAKA 13 MINATO-KU, 107-0052 JAPAN		Lehman No Case Asserted/All Cases Asserted	02/03/2010	66233	\$3,327.00	Late-Filed Claim
175	ZAMORA, BARBARA L. TOKYO MIDTOWN RESIDENCES # 1910 9-7-2 AKASAKA MINATO-KU, 13, 107-0052 JAPAN		Lehman No Case Asserted/All Cases Asserted	02/03/2010	66234	\$14,950.01	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 41: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
176	ZELENOVIC, TOMISLAV 10573 WEST PICO BOULEVARD APARTMENT 77 LOS ANGELES, CA 90064	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/15/2009	40494	\$80,180.76	Late-Filed Claim
TOTAL						\$113,194,199.60	

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**ORDER GRANTING DEBTORS' FORTY-FIRST OMNIBUS
OBJECTION TO CLAIMS (LATE-FILED CLAIMS)**

Upon the forty-first objection to claims, dated September 13, 2010 (the "Forty-First Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the "Procedures Order"), disallowing and expunging the Late-Filed Claims on the basis that they were filed after the Bar Date, all as more fully described in the Forty-First Omnibus Objection to Claims; and due and proper notice of the Forty-First Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Forty-First Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Forty-First Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Forty-First Omnibus Objection to Claims.

ORDERED that the relief requested in the Forty-First Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto (collectively, the “Late-Filed Claims”) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that this Order supersedes all previous orders regarding the Late-Filed Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A annexed to the Forty-First Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2010
New York, New York

UNITED STATES BANKRUPTCY JUDGE